

UNITED STATES DEPARTMENT OF AGRICULTURE
Agricultural Adjustment Administration
North Central Division
Washington, D.C.

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Instructions for Claiming, Disbursing, and Accounting
for County Administrative Expenses.

I. FORMS TO BE USED AND DEFINITIONS OF TERMS

- A. Under the procedure to be followed in connection with the preparation of administrative expense statements, the following official forms shall be used:
1. ACP-8 - Public Voucher for Payments to Agricultural Conservation Associations or Committees of Producers. This form will be referred to either as ACP-8 or the "Voucher."
 2. ACP-8a - Public Voucher for Payments to Agricultural Conservation Associations or Committees of Producers (Memorandum Copy).
 3. ACP-9 - Statement of Administrative Expenses.
 4. ACP-10 - Statement of Administrative Expenses (Continuation Sheet).
 5. ACP-11 - Receipt Schedule.
 6. ACP-12 - Individual Receipt.
 7. ACP-15 - Bond of Treasurer of County Agricultural Conservation Association.
 8. ACP-19 - Budget.
 9. ACP-21 - Monthly Certificate of Expenses for Personal Services and Travel.
 10. ACP-37 - Schedule of Exceptions.
- B. Definitions - As used herein, the following terms shall have the following meanings.
1. Reclaim - A reclaim means a claim covering part or all of an item of expense which was previously submitted and disallowed in whole or in part.
 2. Supplemental Claim - A supplemental claim means a claim for personal services or travel incurred during a previous month, but which for some reason was omitted from the expense statement for the month during which such expense was incurred. No claim covering miscellaneous expenses shall be regarded as a supplemental claim.

II. GENERAL PROCEDURE FOR CLAIMING AND PAYING ASSOCIATION EXPENSES.

- A. On the last day of each month beginning with March 1937 or not later than the fifth of the following month, each person who has performed personal services or has traveled for the association shall file with the association secretary a signed copy of ACP-21. Use ACP-21 together with invoices and receipts for miscellaneous items as a basis for preparation of ACP-9 and ACP-10. After all expenses have been listed on ACP-9 and ACP-10, prepare ACP-8. When completed and properly certified, ACP-8, ACP-9, and ACP-10 together with supporting documents shall be forwarded to the State office. Payment will be made on the basis of actual expenses as itemized and approved on ACP-9 and ACP-10. Upon receipt of the forms in the State office, they will be examined and if found satisfactory will be certified for payment and forwarded to the Regional Disbursing Office. If any errors are found in the forms, a letter of exception (ACP-37) will be prepared. A copy of ACP-8, ACP-9, and ACP-10 as approved by the State committee, together with ACP-37, if such a form was required, will be forwarded to the county office. Use the copies of ACP-9 and ACP-10 which were returned by the State office as a basis for the preparation of ACP-11. If any items thereon were corrected in red ink, the corrected items shall be shown on ACP-11. A United States treasury check will be mailed from the Regional Disbursing Office directly to the bonded treasurer who will disburse the funds to the persons and in the amounts shown on the approved copies of ACP-9 and ACP-10 and who will obtain receipts therefor by having the payees sign ACP-11 or ACP-12. Signed receipts will be transmitted to the State office with voucher form, ACP-8, for the succeeding month.

III. PREPARATION AND TRANSMITTAL OF FORMS.

- A. Forms ACP-15.--Bond of Treasurer of County Agricultural Conservation Association.
1. The treasurer of each association is required to furnish a bond in accordance with the provisions of NCR Misc. No. 1-37, issued March 24, 1937. No voucher for association expenses will be approved for payment until the State office has received notice from the Director of the North Central Division that the treasurer's bond has been approved.
- B. Form ACP-21 - Monthly Certificate of Expenses for Personal Services and Travel.
1. Purpose.--This form shall be used by persons employed by the association in making claim for pay in connection with services performed for the association and expenses for travel incurred in the performance of such services. Such form shall be used as the basis for all items appearing on ACP-9 and ACP-10 with the exception of miscellaneous items.
 2. Each person who has performed services for the county association during the month must prepare, sign, and file Form ACP-21 with the secretary of the association on the last day of the month or prior

to the fifth day of the following month. This form must show the days and fractional days on which the person worked, the rate per day, and the number of miles traveled each day if payment is made for travel. The nature of the work performed together with the approximate number of units completed must be shown in the column headed "Nature of Work Performed"; for example, "measurement on two farms, 640 acres". It will not be necessary to forward ACP-21 to the State office except when a special request is made for such form. If corrections or erasures are made on this form, they must be made by the person who signed the form and his initials must be entered opposite such corrections.

C. Forms ACP-9 and ACP-10 - Statement of Administrative Expense.

1. Purpose.--This form shall be used to itemize all expenses incurred during a month in connection with the administration of the agricultural conservation program in the county or counties covered by the association. An item for expense will not be allowed unless a claim for such expense is listed on ACP-9 or ACP-10. ACP-10 is to be used when there is not a sufficient amount of space on ACP-9 to show the names of all persons making claim for compensation and travel. In such cases, as many sheets of ACP-10 shall be used as are necessary to list all claims for compensation and services. ACP-9 will always be the top sheet.
2. Preparation of form.
 - a. Number of copies.--Prepare ACP-9 and ACP-10 in quadruplicate (original and three copies of each form). Retain one copy and forward the original and two copies to the State office.
 - b. Entries in Column (1).--Enter in column (1) the names of employees of the association who have filed ACP-21 with the secretary of the association. The names of claimants (employees) shall be separated by titles; that is, all county committeemen shall be listed together in alphabetical order, all community committeemen shall be listed in alphabetical order, all farm reporters shall be listed together in alphabetical order, and all other employees shall be listed by title in alphabetical order. Do not enter the name of any officer, committeeman, or employee of the association who has not filed ACP-21 prior to the fifth day of the month. If any such officer or employee does not file ACP-21 prior to the fifth day of the month, his claim for payment shall be entered on the next month's statement of expenses provided ACP-21 has been filed by the time such statement is prepared.
 - c. Entries in Column (2).--Enter in column (2) the title of the employee whose name appears on the same line in column (1). The title to be entered in column (2) must correspond exactly with the title indicated on ACP-19 (Budget).

- d. Entries in Column (3).--Enter in column (3) opposite the name of each employee the dates upon which services were performed. If a person worked on several consecutive days, inclusive dates may be shown. For example, if John Doe worked on March 1, 2, 3, 4, 5, and 6, the dates may be shown as "1-6". If claim is made for a fraction of a day, the fractional part of a day shall be shown in parenthesis after the date on which the services were performed. For example, if claim is made for 1/4 day on March 10, claim for such fractional day shall be expressed as follows: "10(1/4)". Claims for fractional days shall be expressed as half-days or quarter-days. No fractional days less than one-quarter will be allowed. If a claim is submitted for work performed on a holiday or Sunday the Secretary or the President of the association shall indicate on ACP-9 or ACP-10 or on an attached memorandum, "work was necessary and was actually performed on Sundays and holidays as indicated".
- e. Entries in Column (4).--Enter in column (4) opposite the name of each employee the total number of days for which such employee is claiming compensation. The entry in column (4) must equal the sum of the individual entries shown in column (3).
- f. Entries in Column (5).--Enter in column (5) opposite the name of each employee the rate of compensation per day for such employee. The rate per day must not exceed the amount shown in the approved budget (ACP-19).
- g. Entries in Column (6).--Enter in column (6) the result obtained by multiplying the entry in column (4) by the entry in column (5).
- h. Entries in Column (7).--Enter in the heading of column (7) immediately below the words "auto miles" the rate per mile which is allowed for travel. Under no circumstances must this rate exceed the amount set forth in the association budget (ACP-19). Enter opposite the name of each employee in column (1) the number of miles traveled during the month for which payment is to be made. No entry shall be made in column (7) unless the employee has been authorized to incur expenses for travel.
- i. Entries in Column (8).--Enter in column (8) the result obtained by multiplying the entry in column (7) by the rate per mile shown in the heading for column (7).
- j. Entries in Column (9).--Enter in column (9) the sum of the entries in columns (6) and (8).
- k. When all entries have been made on ACP-10, add the amounts shown on each sheet of ACP-10 and carry the total for all sheets to the top of ACP-9 opposite the words "Brought Forward."
- l. Miscellaneous - Enter on ACP-9 under that part of the form entitled "Miscellaneous" all expenses other than compensation for services and for travel.

- (1) Miscellaneous claims - Claims for commercial services, supplies, and equipment shall be entered in the name of the person or firm who will receive payment from the treasurer of the association. Such claims shall show the nature of the services, kind of material, and quantity, the price per unit, and the total cost. Claims for equipment must show whether the claim is for purchase or for rental of the equipment. In all cases where equipment has been rented, there must be shown the inclusive dates for which the rental is claimed.
- (2) Receipts in Support of Miscellaneous Claims. Original receipts are required in support of all expenses in excess of \$1.00, which have been paid by personal funds by the treasurer, authorized officer, employee, or member of the association. Such receipts must be attached to the original of ACP-9 and must be signed by the person or firm to whom payment was made and must show the date the purchase was made, the number of units purchased, the cost per unit, the total cost, and the name of the person who paid the claim.
- (3) Bills and invoices in support of Miscellaneous. Commercial bills or invoices are required in support of all claims in excess of \$1.00 for purchase of supplies or equipment or for commercial services. Such bills or invoices must be itemized as to the number of units purchased, the cost per unit, and the total cost. In cases where bills or invoices are not itemized, the articles purchased or services rendered must be itemized on ACP-9. Bills or invoices should be presented for payment upon printed bill heads of the person or firm furnishing the equipment, supplies, or services and must be dated. In cases where a bill or invoice is furnished which is not on a printed bill head, such bill or service must bear the signatures and title of an authorized representative of the person or firm from whom the purchase was made. Claims in payment for notices and other statements in newspapers must be supported by a copy of such notices.
- (4) Special Items.
 - (a) Bank charges for checking accounts and interest on loans should appear in the name of the bank. In such cases a bank debit slip must be attached.
 - (b) Postage - All claims for expenditures for postage must have been entered in the name of
 - (a-1) the person who made the purchase from the Post Office. (Such claim must be supported by a receipt from the Postmaster or other representative of the Post Office), or

(a-2) the organization from which the postage was purchased, if the bill for stamps has not been paid. (Such claims must be supported by an itemized invoice), or

(a-3) the officer or employee of the association in cases where such person personally paid for postage bought from some organization other than the Post Office. (Such claims must be supported by an itemized receipt signed by a representative of such organization).

(c) Telephone and Telegraph.

(a-1) Claims for telephone service and toll calls charged to the telephone of the association must be entered in the name of the telephone company and itemized invoices must be attached.

(a-2) Where claims for telephone services or toll charges were not charged to the telephone of the association, such claims must be entered in the name of the organization or person billed by the telephone company and must be supported by an itemized list of charges from the telephone company, setting forth service charges and toll calls to be paid by the association. Where the telephone company does not furnish a duplicate copy of the original invoice, a true copy in duplicate must have been prepared and certified by an official of the organization which was billed by the telephone company, and by an official of the association. One copy must be attached to ACP-9.

(a-3) If telephone calls were made from pay stations, the claim for such calls must be entered on the statement in the name of the individual making the calls. If the total amount was over \$1.00 and no receipt could be obtained, a memorandum supporting this entry should be prepared showing the date, whom called, subject, and amount. The memorandum must be signed by the individual making the calls and approved by an officer of the association.

(a-4) Charges for telegraphic service must, in all cases, be supported by copies of the messages which must show the date of sending and must pertain to the business of the association. If the cost of a telegram exceeds \$1.00, in addition to a copy of the telegram, there must be submitted the copy of the receipt. A copy of the telegram bearing a receipt thereon is acceptable.

- (d) Rental of Equipment.--Where equipment, or office, or storage space is rented, all claims for the rental thereof must show the inclusive dates for which such rental is claimed. The first day of the inclusive dates must not be subsequent to the last day of the month covered by the current voucher; in other words, no expenses will be allowed for rental claimed in advance.
- (e) Coupon Books.--No claim shall be submitted for coupon books.
- (5) Where supplies or equipment have been purchased, or equipment rented from an officer or employee of the association, the claim must be supported by a certification of the president or secretary of the association, indicating that the supplies or equipment were necessary and that the equipment rented or purchased, or supplies purchased, were not otherwise available, and that such equipment or supplies were personally owned by such employee or officer.
- m. Prepare ACP-9 and ACP-10 covering supplemental claims and re-claims as follows:
 - (1) If an item of expense was previously submitted on ACP-9 or ACP-10 and was disallowed in whole or in part, it may be reclaimed on a subsequent ACP-9 or ACP-10, unless the State office has indicated on ACP-37 that such item is not reclaimable. An adequate explanation must accompany the reclaim to show when it was first claimed, and the reason why the reclaim was made. A copy of the related ACP-37 must accompany the reclaim. For example, if John A. Doe worked seven days in May at \$4.00 per day and if the entry in column (3) of ACP-10 for May showed the seven days upon which Mr. Doe performed service, but the entry in column (4) of ACP-10 showed only 5 days and the payment received was \$20.00, a reclaim may be made as follows:
 - (a) Enter in column (1), "John A. Doe".
 - (b) Enter in column (2), "County committeeman".
 - (c) Enter in column (3), an explanation in the following style: "Seven days claimed on May ACP-10 but pay was received for only five days".
 - (d) Enter in column (4), the figure "2".
 - (e) Enter in column (5), \$4.00.
 - (f) Enter in column (6). \$8.00.
 - (g) Enter in column (9), \$8.00.

The ACP-10 upon which such reclaim is shown shall bear the "Statement No." of the current voucher with which it is submitted followed by the word "Reclaim", and in the place provided after the words "For month of", there shall be entered the name of the month during which the expense was incurred. In the example case, the entry would be "May". The total for the current month shown in column (9) of the top sheet of ACP-9 shall include the total of all reclaims and supplemental claims.

- (2) If an item of expense was not previously claimed on ACP-9 or ACP-10, such expense shall be treated as a supplemental claim. For example, if John A. Doe worked seven days in May, but the ACP-10 for May showed only five days in columns (3) and (4) and payment was received for only five days or if an item of expense was inadvertently omitted, such claims shall be submitted on supplemental Forms ACP-9 and ACP-10. In each case care must be exercised that the days or items included in the supplement have not previously been claimed on ACP-9 or ACP-10. A complete explanation shall be inserted on the ACP-9 or ACP-10 indicating the nature of the supplemental claim. Sheets of ACP-9 and ACP-10 on which supplemental claims are listed shall be numbered and prepared in the same manner as that indicated in the preceding paragraph except that the "Statement No." shall be followed by the word "Supplemental" instead of the word "Reclaim".
- n. Add all entries in column (9) and insert the total at the bottom of the sheet opposite the word "total".
- o. Review all entries and computations on ACP-9 and ACP-10 to insure accuracy. Fill in the heading of ACP-9 and ACP-10 as follows:
 - (1) Enter opposite the words "Statement No." "B-1" for the month of March, "B-2" for the month of April, "B-3" for the month of May, etc. If a reclaim for expenses incurred during March is attached to the May Statement of Expense and if a supplemental claim is made in May for expenses incurred during April, separate sheets of ACP-9 or ACP-10 shall be prepared for such reclaim or supplemental expenses. These separate sheets shall be numbered "B-3 Reclaim" and "B-3 Supp.", respectively.
 - (2) Enter a sheet number on each sheet of ACP-9 and ACP-10 opposite the words "Sheet No.". The bottom sheet of ACP-10 shall be numbered 1 and the sheets shall be numbered consecutively towards the top. ACP-9 shall be placed on top of all sheets of ACP-10 and shall have the highest sheet number. For example, if there are four sheets of ACP-10 and one sheet of ACP-9, the sheets of ACP-10 shall be numbered 1, 2, 3, 4, respectively, and the sheet of ACP-9 shall be numbered 5. If there are sheets of ACP-9 or ACP-10 covering supplemental claims or reclaims such sheets shall

be placed immediately below ACP-9 and shall be numbered the same as if they were part of the current expense statement.

- (3) Enter opposite the words "Total Sheets" the total number of sheets of ACP-9 and ACP-10. Sheets of ACP-9 or ACP-10 covering reclaims or supplemental claims shall be counted as part of the current voucher.
- (4) Enter opposite the words "Code No." the State and county code.
- (5) Enter above the words "Agricultural Conservation Association or Committee or Producers" the name of the county agricultural conservation association.
- (6) Enter over the word "County" the name of the county in which the association is located.
- (7) Enter over the word "State" the name of the State in which the association is located.
- (8) Enter opposite the words "For month of" the name of the month for which expenses are claimed. If ACP-9 or ACP-10 covers a reclaim or a supplemental claim, the month during which the expense was incurred shall be entered. For example, if John Doe worked 10 days during March but only received compensation for 8 days on the March expense statement, a supplemental claim for two days should accompany the April expense statement and the entry opposite the words "For month of" would be "March". In all cases where a reclaim or a supplemental claim is submitted with the expense statement for the current month, there shall be entered on the top sheet of ACP-9 in the space provided after the words "For month of", the names of all months for which expenses are claimed; for example, "May and April Supplemental."
- (9) Enter after the word "Date" the date on which the form is prepared.

p. After all entries on ACP-9 and ACP-10 have been verified, the Secretary or Acting Secretary and President or Vice-President of the association shall sign at the bottom of ACP-9 (all copies) in the spaces provided for their signature. If there has been a change in the office of President, Vice-President or Secretary of the Association since the submission of ACP-9 and ACP-10 for the previous period, the State office shall be notified of such change in order that there may be no question concerning the certification of ACP-9. Such notification shall be in the form of a statement signed by two members of the county committee. If ACP-9 is signed by the acting secretary there must be attached a statement by at least two members of the county committee indicating that such person is authorized to sign as acting secretary

D. ACP-11 and ACP-12 - Receipt Schedule and Individual Receipt.

1. Purpose - ACP-11 and ACP-12 shall be used to obtain a receipt from all payees who receive payment for services, travel, supplies, or equipment from the association.

2. Preparation of ACP-11 and ACP-12.

a. Number of copies -- Prepare both ACP-11 and ACP-12 in quadruplicate (original and three copies). Retain one copy and forward the original and two copies to the State Office. Prepare separate sheets of ACP-11 for cases covering supplemental claims and reclaims.

b. Fill in the top part of ACP-11 as follows:

- (1) Enter after the words "Receipt No." the statement number appearing on ACP-9 and ACP-10 which lists the items for which receipts are to be obtained.
- (2) Enter after the words "Code No.", the State and county code.
- (3) After the names of the payees have been typed on ACP-11, number the sheets thereof consecutively beginning with number 1. Enter the number of each sheet after the words "Sheet No."
- (4) Enter after the words "Total Sheets", the number of sheets of ACP-11, prepared for the month.
- (5) Enter above the words "Agricultural Conservation Association or Committee of Producers", the name of the county association.
- (6) Enter over the word "County" the name of the county in which the association is located.
- (7) Enter over the word "State", the name of the State in which the association is located.
- (8) Enter after the word "Date", the date on which ACP-11 is prepared.
- (9) Enter in the blank space after the words "from" and "to" respectively, the first and last day of the period covered by ACP-11. Such period shall be the same as that covered by ACP-9 and ACP-10, upon which the items were claimed.

c. Fill in the blank spaces of ACP-12 as follows:

- (1) After the words "received of" enter the name of the treasurer of the association.
- (2) After the words "treasurer of the" enter the name of the association.

- (3) Enter over the word "County" the name of the county in which the association is located.
 - (4) Enter over the word "State" the name of the State in which the association is located.
 - (5) Enter after the words "the sum of" the amount of the claim due the payee as shown on the approved ACP-9 or ACP-10. For example, "eight and 23/100".
 - (6) Enter after the words "during the month of" the name of the month shown on ACP-9 and ACP-10, upon which the claim was listed.
 - (7) Enter over the word "amount" the amount of payment due the Payee.
 - (8) Enter under the word "date" the date ACP-12 was prepared.
 - (9) The payee will sign in the blank space over the words "Payment received by" and if he is acting in a representative capacity he will enter his title over the words "Title or identification."
- d. Names and Amounts - Starting with sheet number 1 of ACP-10, enter on ACP-11 in the same order as the names appear on ACP-10, the name of each person for whom a claim has been made for administrative expenses, and enter in the second column of ACP-11 the approved amount of expenses for such person as shown on copies of ACP-9 or ACP-10 returned by the State Office. Continue through all sheets of ACP-10 and ACP-9 until all names and amounts have been listed on ACP-11. Where an asterisk (*) appears opposite an amount in column 9 of ACP-9 or ACP-10, enter on ACP-11 the amount shown on ACP-9 or ACP-10, as submitted. However, if an entry has been corrected in red ink, use the corrected entry.
- e. Disbursement of Funds - When a United States treasury check is received by the Treasurer of the association, he should immediately deposit the check in the bank and draw individual checks to the payees listed on the Receipt Schedule (ACP-11). If there are a large number of checks to be written an arrangement shall be worked out by the treasurer and secretary whereby all checks will be written and ready for the treasurer's signature prior to the receipt of the treasury check. When the treasury check has been deposited, checks due all payees, (except payees who died or are absent from the county) shall be distributed immediately and all receipts secured therefor.
- f. Signatures.
- (1) Checks delivered in person. When a check is delivered to a payee, obtain his signature in the right-hand column of the original and first copy of ACP-11. Care shall be exercised to make certain that the payee signs ACP-11 in the

same style as his name appears in the first column of ACP-11 and in the same style as his name appears on ACP-9 or ACP-10. For example, if the name on ACP-10 is "Agnes Doe" sign ACP-11 "Agnes Doe" and not "A. Doe", "Mrs. James Doe" or "A. D. Doe."

(2) Checks sent through the mail.

- (a) In all cases where a check is mailed to a payee, the original and one copy of ACP-12 should accompany the check. The payee should be requested to sign both copies of ACP-12 and to return them to the treasurer as soon as possible.
- (b) If the copies of ACP-12 are properly signed and returned, a notation shall be entered on ACP-11 in the following form: "See ACP-12 attached".
- (c) If the payee does not return an ACP-12 properly signed, the canceled check may be used in lieu thereof. In such cases the canceled check shall be securely fastened to the original ACP-11 and a notation shall be inserted in the right-hand column of ACP-11 in the following form: "Canceled check No. _____ attached." In such cases a typewritten copy of the canceled check should be retained in the county files. Such duplicate check shall not be signed but the name of the treasurer shall be typed in the space provided for his signature.

(3) Check delivered to a representative of payee.

- (a) In many cases a person other than the payee is authorized to receive payments on behalf of a payee and to sign receipts therefor. In such cases there must be evidence authorizing the representative of the payee to receive such checks. In the case of an agent there must be a power of attorney, authorizing the agent to receive the check. The agent shall sign ACP-11 as follows: "Thomas A. Brown

"By: Peter Johnson"

The following is a sample copy of a power of attorney which may be used to authorize a person to receive a check on behalf of the payee:

POWER OF ATTORNEY

(Date) 19____

I hereby authorize (Mr. John Doe) to receive a check for
\$ (Amount), drawn payable to me by the treasurer of the
(Brown) County Agricultural Conservation Association
for services performed during (Month) and to sign a receipt
therefor in my behalf.

(Signed) (John Roe)

- (b) If the payee died or has been declared incompetent and someone has been authorized to receive payments in his behalf, a certified copy of the court order shall be attached to the original ACP-11. The short certificate Form AAA-327 may be used for this purpose. The representative authorized by the court shall sign the ACP-11 in the following style:

"Alice Doe Estate,

By: John Doe, Executor"

- (c) Corporations or Firms. - No authorization is necessary in cases where a check is delivered to an officer or employee of a corporation or firm. In such cases the recipient of the check shall sign the ACP-11 in the name of the corporation or firm followed by his own name and title. For example:

"John Jones Publishing Company,

By: James Smith, Treasurer."

- (d) In all cases where a power of attorney or court order is necessary, it is suggested that an additional copy of the power of attorney or court order be obtained and that such copy be retained in the county office. The original of such forms shall be forwarded with the original ACP-11.

- (4) Signatures by mark - All signatures by mark "X" on ACP-11 or ACP-12 must be witnessed by two persons.
- (5) Check cannot be delivered - In some cases it may be impossible to disburse funds in connection with claims appearing on ACP-9 and ACP-10. For example, if the payee has left the county and has not given anyone a power of attorney to receive his check and give a receipt therefor, or if the payee died or was declared incompetent and no representative has been appointed to administer his estate, or some other event has happened which makes it impossible to deliver the check to the payee, an explanation shall be given either on ACP-11 or on a memorandum attached to ACP-11, indicating the reason why the check cannot be delivered to the payee. Delete the name of such payee and the amount appearing opposite his name on ACP-11 by drawing a line through such entries in such a manner that the name and amount are legible.
- (6) Receipts for previous months. - If it was impossible to deliver a check to a payee during a previous month and if such check was delivered during the current month and a receipt obtained therefor, the name of such payee shall not be entered on ACP-11 for the current month. In such cases an ACP-11 shall be prepared and marked "B-1-Supp.", or "B-2-Supp.", etc., as the case may be. The entry in the space following the words "the period from" shall be the name of the month shown on ACP-9 or ACP-10 upon which the claim was approved for payment.

g. Totals.

- (1) Where signatures have been obtained for all payees listed on ACP-9 and ACP-10 for a single month the total shall be obtained for all amounts appearing in the second column of ACP-11, such total to be entered on the last line of the last sheet of ACP-11. The ACP-11 shall be attached to the voucher (ACP-8) and the Expense Statements (ACP-9 and ACP-10) for the current month when such forms are forwarded to the State office.
- (2) In cases where signatures have been obtained for most of the payees listed on ACP-11 and where it is possible to obtain the signatures of the remaining payees within sixty days after approval of ACP-9 and ACP-10, the ACP-11 shall not be forwarded to the State office until all such signatures have been obtained.
- (3) In cases where all signatures have been obtained, except those which cannot be obtained within a sixty day period, a total shall be obtained for all amounts shown on ACP-11 for which receipts have been obtained. The re-

maining entries on ACP-11 will be deleted and a memorandum of explanation covering such deleted items, indicating the reason why receipts could not be obtained from the payees shall accompany ACP-11 to the State office.

- (4) When signatures of payees have been obtained on supplemental forms ACP-11, a separate total shall be obtained for each supplemental ACP-11. For example, if during the month of June signatures were obtained for obligations incurred in March, April, and May, a separate supplemental ACP-11 shall be prepared for each month. Such supplemental Forms ACP-11 shall be forwarded to the State office with the current voucher.

h. Verifications.- When all signatures have been obtained on ACP-11 every entry shall be very carefully examined to ascertain that it meets with the requirements hereinbefore set forth. We suggest that every precaution be taken to avoid suspensions in the State office since such suspensions require many changes both in the voucher (ACP-8) and in the Receipt Schedule (ACP-11).

- i. The Certification.- The signature of the treasurer shall be entered on the original and first copy of ACP-11 in the space provided therefor. The treasurer's name shall be typed on the remaining copies. It is very important that this signature be identical with the name of the treasurer as it appears on the treasurer's bond. If more than one sheet of ACP-11 is required the treasurer shall sign the original and first copy of each sheet.

E. ACP-8 and ACP-8a - Public Voucher for Payments to Agricultural Conservation Associations or Committees of Producers.

1. Purpose

- a. This form is the voucher form used to certify payments for administrative expenses. Payments are certified in favor of the treasurer of an association for distribution to the persons who are entitled to receive such payments.

2. Preparation of Form

- a. Number of copies -- Prepare ACP-8 in quintuplicate (original on ACP-8 and four copies on ACP-8a). Retain one copy of ACP-8a in the county office and forward the original (ACP-8) and three copies (ACP-8a) to the State Office.
- b. Fill in the top part of ACP-8 as follows:-
 - (1) Make no entry after the letters "D. O. Vou. No."
 - (2) Enter after the word "No.", in the upper right-hand corner of the form, the statement number appearing on ACP-9 and ACP-10, such number to be followed by the name of the month,

and enter immediately below such number the State and county code. For example, "(B-2, April)", "(B-3, May)", etc.
(33-062) (33-062)

- (3) Enter opposite the letters "U. S." and over the words "Department, Bureau, or Establishment", the words "Agriculture, AAA, North Central Division."
 - (4) Make no entry after the word "Appropriation."
 - (5) Enter after the words "The United States Dr. To", the name of the treasurer of the association, followed by the abbreviation "Treas.", the name of the county or counties included in the association, and the abbreviation "Co. A.C.A." For example, "John A. Doe, Treas., Adams Co., A.C.A." The name of the treasurer must agree exactly with his name as it appears on the treasurer's bond.
 - (6) Enter opposite the word "Address", the address of the association. The address shall include the post office box number, or the number of the building, or any other designation which will assist in locating the association office.
- c. Change the language of line 6 to read as follows: "Amount of expenses for period (as per ACP-9 attached)".
 - d. For the purpose of explaining the procedure for making the entries on lines 1, through 7, of ACP-8, the following example will be used:

Date Submitted - - - - -	4-5-37	5-3-37	6-4-37	7-4-37	8-3-37	9-2-37
Month Covered - - - - -	March	April	May	June	July	August
1. Balance to be accounted for						
(a) Unexpended balance, previous voucher	\$ 0	\$ 0	\$ 20.00	\$ 73.00	\$ 18.00	\$ 400.00
(b) Checks Received	0	500.00*	600.00*	0	392.00* 690.00*	600.00*
(c) Collections	0	0	3.00	10.00	0	0
Total	0	500.00	623.00	83.00	1100.00	1000.00
2. Expenditures this period (as per ACP-11 and ACP-12 attached)	0	480.00	550.00	65.00	700.00	1000.00
3. Amount of payments unexpended (L-1 minus L-2)	0	20.00	73.00	18.00	400.00	0
4. Amount of unpaid obligations	0	20.00	65.00	400.00	400.00	0
5. Amount of unobligated balance (L-3 minus L-4)	0	0	8.00**	-382.00***	0	0
6. Amount of expenses for period (as per ACP-9 attached)	500.00	600.00	400.00	700.00	600.00	700.00
7. Amount of payment required (L-6 minus L-5)	500.00	600.00	392.00	1082.00	600.00	700.00

* No. of check and name of disbursing officer must also be shown.

** \$8.00 -- \$3.00 collection
5.00 overclaim

*** \$382.00 -- Check for May in the amount of \$392.00 not received and \$10.00 collection results in a minus unobligated balance of \$382.00.

Fill in the blank spaces in lines 1, through 7, as follows:

- (1) Enter on line 1(a) the same entry which appears in line 3 of the ACP-8 covering the previous month; for example, the entry on line 1(a) for the March voucher will be zero. The entry for the April voucher will be zero. The entry for the May voucher will be \$20.00, which entry is the same as the entry appearing on line 3 of the April voucher.
- (2) Enter on line 1(b) the number and the amount of the check received by the treasurer of the association for expenses approved on the voucher for the previous month. The name

of the disbursing officer who drew the check for administrative expenses shall also be shown on line 1(b). For example, the entry on line 1(b) of the March voucher will be zero; the entry on the April voucher will be \$500.00; the entry on the May voucher will be \$600.00; the entry on the June voucher will be 0; the entries on the July voucher will be \$392.00 and \$690.00, and the entry on the August voucher will be \$600.00. It will be noted that the entry on line 1(b) for the June voucher is zero. This is due to the fact that the check covering administrative expenses for the month of May had not yet been received by the treasurer at the time the June voucher was prepared. The entries on line 1(b) for the July voucher show that the checks for May and June expenses were both received during the previous month therefore, a separate entry is shown on line 1(b) for each check. The amount of the check should agree with the amount shown on line 9 of the copy of ACP-8 which was returned by the State office, covering expenses for the previous month. If the disbursing office sends a check which is in an amount other than that appearing on line 9 of ACP-8, return the check to the disbursing office with a request that a check be issued in the correct amount. When the check is returned to the disbursing office, enclose a copy of ACP-8 so as to assist the disbursing office in locating and correcting the error. The disbursing office will cancel the erroneous check immediately upon receipt thereof and will issue and mail to the treasurer of the association a corrected check.

- (3) Enter on line 1(c) the amount of collections made by the treasurer of the association since the date that the last voucher was submitted to the State office. Such collections may arise from overpayments to persons named on ACP-9 and ACP-10, or from the sale or disposal of equipment or other property of the association which is no longer necessary for the proper conduct of the business of the association. In all cases where an amount is shown on line 1(c), there must be a memorandum over the signature of the president or secretary of the association (a copy of which must be attached to each copy of ACP-8 and ACP-8a), explaining each collection in detail, giving the following information:

- (a) The name of the payee.
- (b) The sheet number, line number, and statement number of ACP-9 or ACP-10 on which the claim was listed, if such information is available.
- (c) The amount paid to him in error and the amount of the collection.
- (d) The reason why the collection was made. For example, the June voucher shows a collection of \$10.00. A memorandum similar to the following shall be prepared:

Re: Explanation of Collection and Entry for
Unobligated Balances.

- (a) Payee, John J. Doe.
- (b) Sheet 5, line 3, ACP-10, Statement No. B-2 April.
- (c) \$10.00 excess payment made and \$10.00 collected.
- (d) Error was discovered on ACP-21 showing that John J. Doe did not perform services on April 7 and 8 as shown on ACP-10 for April 1937. The amount of the collection also appears on line 5 as part of the unobligated balance.

Signed _____

James A. Murphy, President.

- (4) Enter in the space following the "\$" on line 1(c), the total of the entries on lines 1(a), 1(b), and 1(c).
- (5) Enter on line 2 the amount for which receipts are being submitted to the State office with the current voucher. This amount will be the total appearing on ACP-11, for which acceptable receipts have been obtained. If supplemental Forms ACP-11 are submitted with the ACP-11 for the previous month, enter on line 2 of ACP-8 the total of the acceptable receipts on all supplemental Forms ACP-11, and the total of the acceptable receipts on ACP-11 for the previous month. When an overclaim on ACP-9 or ACP-10 is discovered, before payment has been made to the payee and before a receipt for the amount of the original claim has been signed by the payee, the amount of the receipts for the month will be less than the amount approved on ACP-9 and ACP-10. The balance which is unexpended because of the overclaim will be included on line 3 as an unexpended balance and on line 5 as an unobligated balance. If there is an overclaim and a collection for a single month, an explanation of the entries on line 2 and line 5 shall be given in the following form:

Re; Explanation of Collection, Overclaim and
Unobligated Balance on May Voucher.

Line 1(c) - Collection

- (a) Payee, Mary A. Jones.
- (b) Sheet 4, line 7, ACP-10, Statement No. B-1, March.

- (c) \$3.00 excess payment made and \$3.00 collected.
- (d) Mary A. Jones did not work on March 4 as reported on ACP-10.

Overclaim

- (a) Payee, Ben Davis Supply Co.
- (b) Sheet 5, line 12, ACP-9, Statement No. B-2, April.
- (c) Claim for \$5.00 for two quires of stencils canceled when stencils proved unsatisfactory and were returned before payment was made.

Unobligated Balance

(1) Collection - Error on ACP-10	\$3.00
(2) Overclaim - Merchandise Returned	<u>5.00</u>
Unobligated Balance	\$8.00

- (a) If receipts were obtained for the full amount approved on the previous voucher, the total amount of such receipts shall be entered on line 2.
- (b) If receipts have not been obtained for the total amount which was approved on the previous voucher, but if it is possible to secure the remaining receipts within the 60-day period, next following the date of approval of the previous voucher, the amount of such receipts shall not be entered on line 2 and the receipts for the funds disbursed shall not be forwarded to the State office with the current vouchers, but shall be retained in the county office until the remaining receipts have been obtained. In such a case a zero shall be entered on line 2 of ACP-8. The ACP-11 shall be forwarded to the State office with a succeeding voucher.
- (c) If receipts have not been obtained for the full amount approved on the previous voucher, and if it will not be possible to secure all of the receipts within the 60-day period, next following the date of approval of the previous voucher, the total amount for which receipts have been obtained shall be entered on line 2. Of course, in this type of case it will be necessary to give an adequate explanation indicating the reason why the remaining receipts could not be obtained. In the example previously shown, of the \$500.00 received for March expenses, \$480.00 was disbursed and accept-

able receipts obtained therefor. The entry of \$480.00 is shown on line 2, leaving an unexpended balance of \$20.00, with \$20.00 of obligations remaining unpaid. During the next month receipts were not obtained for the \$20.00, but receipts were obtained for \$550.00 of the \$600.00 of April expenses, so that the entry on line 2 shows \$550.00. The entry on line 2 for the June voucher shows \$65.00, which is composed of \$20.00 for the March expenses, \$45.00 (\$50.00 minus \$5.00 overclaim) for the April expenses. Receipts for these amounts are shown on supplemental Forms ACP-11 attached to the June voucher. The entry on line 2 for the July voucher shows \$700.00 which covers the \$700.00 of expenses for June. The entry on line 2 for the August voucher shows \$1000.00, \$400.00 of which covers expenses for May and \$600.00 of which covers expenses for July.

- (6) The entry on line 3 shall be obtained by subtracting from the total on line 1, the entry on line 2.
- (7) Enter on line 4, the amount of all obligations which are listed on approved forms ACP-9 and ACP-10 for all months previous to the month covered by the current voucher, for which acceptable receipts have not been submitted to the State office or which are not attached to the current voucher and which are still due at the time the current voucher is submitted. The amount of unpaid obligations shall not include the expenses for any person previously submitted and disallowed, nor shall there be included any amounts which have been allowed but which have been found to be overclaims. If the treasurer has disbursed all of the funds received in connection with the voucher for the previous month, but has not received receipts for all of such amounts, and if the receipts covering the expenditures for the previous month are being withheld in the county office and have not been submitted with the current voucher, the total of all expenditures made during the previous month will be shown as unpaid obligations on line 4, notwithstanding, that all or part of the funds have already been disbursed and receipts have been obtained for the greater part of such expenditures. If receipts have been submitted for all, except one or two payees, and if receipts for such payees could not be obtained within the 60-day period, the amount for which such receipts could not be obtained will be included as unpaid obligations of the association. The amount to be shown on line 4 will be the total of all approved amounts shown in column (9) of ACP-9 and ACP-10 for all months since March 1, 1937, less the amounts which have been accounted for in one of the following ways.
 - (a) By being included in the amount entered on line 2 of a previous ACP-8 supported by acceptable receipts and approved by the certifying officer.

- (b) By being included in the amount entered on line 2 of the current voucher and supported by an acceptable receipt.
- (c) By being included as an overclaim as a part or all of the unobligated balance entered on line 5 of this or a prior voucher and supported by the required memorandum of explanation showing the nature and amount of the overclaim. For example, the entry on line 4 for the March voucher is zero. This is due to the fact that no obligations of the association have yet been approved. The entry on line 4 of the April voucher is \$20.00 which is derived by subtracting from the amount of obligations approved for the month of March (\$500.00), the amount of acceptable receipts which were submitted to the State office (\$480.00). The entry on line 4 for the May voucher is \$65.00. This amount is derived by subtracting from the amount of expenses approved since March 1, 1937 (\$1100.00), the amount of acceptable receipts which were submitted to the State office (\$1030.00), and by subtracting from the result so obtained the amount of overclaims which have been discovered since March 1, 1937 (\$5.00). The entry on line 4 for the June voucher is \$400.00, which is derived by subtracting from the total approved expenses (\$1500.00), the amount of acceptable receipts submitted to the State office (\$1095.00), and by subtracting from the result so obtained the amount of all overclaims (\$5.00). The entry for the July voucher is \$400.00 which is derived by subtracting from the total approved expenses since March 1, 1937 (\$2200.00) the amount for which acceptable receipts have been submitted to the State office (\$1795.00) and by subtracting from the result so obtained the amount of all overclaims (\$5.00). The entry on line 4 for the August voucher is zero, which is derived by subtracting from the total expenses (\$2800.00) the amount for which acceptable receipts have been obtained (\$2795.00) and by subtracting from the amount so obtained the amount of all overclaims (\$5.00).
- (8) Enter on line 5, the difference between the entries on line 3 and line 4. If the entry on line 3 is larger than the entry on line 4, enter on line 5 the result obtained by subtracting from the entry on line 3, the entry on line 4. If the entry on line 4 is larger than the entry on line 3, enter on line 5, the result obtained by subtracting from the entry on line 4, the entry on line 3, such difference to be preceded by a minus sign (-). Special care shall be exercised to determine that the entry on line 5 is correct and that if a minus sign (-) is necessary, that such minus sign (-) has been properly entered. An entry will appear on line 5 only when one or more of the following situations exist:

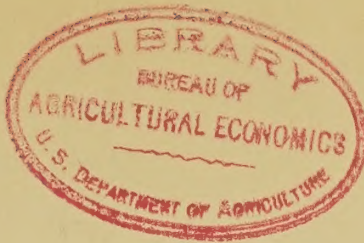
- (a) Collections have been made.
- (b) Overclaims have been discovered on ACP-9 and ACP-10 before payment was made.
- (c) The check for a prior month has not been received.
- (d) The entry on line 9 of ACP-8 for the previous month was less than the amount required to pay all approved obligations of the association, as shown on copies of ACP-9 and ACP-10 returned by the State office.

If either of cases (a) or (b) occurs separately, the entry will be a positive figure, whereas if (c) or (d) occurs, the entry will be preceded by a minus sign. Where a combination of the situations described under (a), (b), (c), and (d) exist, the entry may be either a positive figure or a negative figure, depending upon the portion of the total entry attributable to each cause. In the example case there are entries on line 5 for the May and June vouchers. The \$8.00 entry on line 5 of the May voucher is due to a \$3.00 collection and a \$5.00 overclaim. The entry on line 5 of the June voucher is due to the \$10.00 collection which was made and the failure to receive the \$392.00 check for May expenses. The collection would make a positive \$10.00, the failure to receive the check would make a negative \$392.00, with a net result of a negative \$382.00.

- (9) Enter on line 6, the correct total of the amounts appearing in column (9) of ACP-9 and ACP-10 for the current month.
- (10) Enter on line 7, the result obtained by subtracting from the entry on line 6, the entry on line 5. If the entry on line 5 is preceded by a minus sign (-), the entry on line 7 will be equal to the sum of the entries on lines 5 and 6, disregarding the minus sign (-). For example, the expenses for May are \$400.00 and there is an unobligated balance of \$8.00, leaving a net total of \$392.00, which represents the additional funds necessary in order to liquidate the indebtedness of the association for all approved expenses up to and including the month of May. It will be noted that when the June voucher was submitted to the State office, the check for May expenses had not yet been received in the county office, that a collection of \$10.00 had been made, and that the unpaid obligations are \$400.00, leaving an unobligated balance on the June voucher of \$382.00, preceded by a minus sign (-). This means that the association has a deficiency of \$382.00 carried from the previous month and that the payments necessary to liquidate the obligations of the association will be \$382.00 in addition to the June expenses. The expenses for June are \$700.00. Therefore, the treasurer will need \$1082.00 to liquidate the expenses of the association.

- (11) Make no entries following the words "Approved for \$ _____" and over the words "State Executive Officer."
- (12) When ACP-8 has been verified by the president or vice president, and by the secretary or acting secretary, they shall sign all copies of ACP-8 in the space provided for their signatures.
- (13) Make no entries below the double line, over the words "PAYEE MUST NOT USE THIS SPACE."

IV. Erasures and Corrections.-- All erasures or corrections appearing on ACP-8, ACP-9, ACP-10, or ACP-11 must be initialed by one of the persons in the county office who certifies such form.



Supplement No. 1 to
NCR-Misc. No. 2-37

Issued May 25, 1937.

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N75M
JUN 7 1937

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

NCR-Misc. No. 2-37, issued April 27, 1937, is hereby amended as follows:

1. Section III, subsection D, paragraph 2, subparagraph a, page 10 is amended to read as follows:
 - a. Number of Copies - Prepare ACP-11 in quintuplicate (original and four copies) and ACP-12 in duplicate (original and one copy). Retain one copy of both ACP-11 and ACP-12 and forward the original and three copies of ACP-11 and the original of ACP-12 to the State office. Prepare separate sheets of ACP-11 for cases covering supplemental claims and reclaims.

